

ABSTRACT OF THE DISCLOSURE

An estimation element necessary to determine
a manufacturing process is extracted. A physical unit
value corresponding to the estimation element is
5 extracted from a physical unit table that contains cost
physical unit values used in each step of the manufac-
turing process. An estimation formula expressed at
least by a four-rule calculation rule is automatically
converted into a format that can be executed by a
10 preinstalled programming rule. The physical unit value
is substituted in the converted estimation formula,
thereby obtaining costs required in each step.

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